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ABSTRACT

Supporting performance objective 40 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on posting to the cash record book from cash proof forms are included in this packet, which is one of a series. The student materials include five cash sales reports and a cash receipts journal with instructions to post the appropriate information in the journal. The instructor's manual includes related notes to the teacher and an answer key for evaluating the completed task. (BM)

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POSTING TO CASH RECORD BOOK FROM CASH PROOF FORMS

STUDENT MANUAL

Prepared by

Mrs. Peggy C. McElveen

These materials support
Performance Objective 40 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

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STUDENT MATERIALS

POSTING TO CASH RECORD BOOK FROM CASH PROOF FORMS

INTRODUCTION

Business firms have to keep accurate records of all cash that is received by them. They do this by completing a cash proof form and presenting an audit tape from the cash register when they turn cash in to the person responsible for depositing monies. The person who receives the cash proof form verifies the form with the cash register tape and the money collected. If the form is correct, it is that person's responsibility to post the amount to the cash record book of the firm. This can be either a cash receipts journal or a combination journal.

PERFORMANCE OBJECTIVE

Given 5 cash register tapes or cash proof forms and a cash record book, such as a cash receipts journal or combination journal, record the total cash received. The data must be recorded with 100% accuracy on numerical information.

INSTRUCTIONS

Pictured below is a cash sales report that each cashier for the ABC Market completes and gives to the head cashier at the end of each business day with the money from the cash register. Each cashier obtains the readings off the cash register audit tape that is to be attached to each report.

The head cashier has the responsibility of verifying all figures on the Cash Sales Report with the audit tape and the money turned in. If the sales report checks, then the task of recording the information from the Cash Sales Report to a cash record book is performed by the head cashier the next day.

ABC MARKET
CASH SALES REPORT

Date May 16, 19— No. 106

Cash Sales: (attach register tape)

Groceries	$ 500.00	
Meat	$ 300.00	
Produce	$ 160.00	
Sales Tax	$ 38.40	
Total Sales	$ 998.40	
Cash Receipts for date		$ 1,098.40
Less Change Allowance		$ 100.00
Total Receipts for date		$ 998.40
Amount Over	$ -0-	
Amount Short	$ -0-	

Cashier Sally Wilson

Approved by Sara Taylor

Turn to the next page and study how the head cashier, Sara Taylor, posted the cash sales report of Sally Wilson to the Cash Receipts Journal.

ABC MARKET
CASH SALES REPORT

Date May 16, 19— No. 106
Cash Sales: (attach register tape)

Groceries	$ 500.00
Meat	$ 300.00
Produce	$ 160.00
Sales Tax	$ 38.40
Total Sales	$ 998.40
Cash Receipts for date	$ 1,098.40
Less Change Allowance	$ 100.00
Total Receipts for date	$ 998.40
Amount Over	$ -0-
Amount Short	$ -0-

Cashier Sally Hilson
Approved by Sara Taylor

Steps to follow in posting cash sales report to cash receipts journal:

1. Record date
2. Record source document number
3. Record all sales items and tax in the appropriate credit column
4. Record cash received in cash debit column

1 2 3 4

CASH RECEIPTS JOURNAL Page 8

Date		Account Title	Doc. No.	Post. Ref.	General Debit	General Credit	Sales Credit Groceries	Sales Credit Meat	Produce	Sales Tax Credit	Acct. Rec. Credit	Cash Debit
19-- May	16		CSR 106				500 00	300 00	160 00	38 40		998 40

In the envelope below you will find five cash sales reports for the ABC Market that have been verified. Post them to the Cash Receipts Journal which is in the bottom envelope.

ATTENTION TEACHER: Paste a No. 6 envelope in this area with the flap up.

BE SURE TO RETURN CASH SALES REPORTS TO THE ABOVE ENVELOPE WHEN YOU FINISH USING THEM.

ATTENTION TEACHER: Paste a No. 6 envelope in this area with the flap up.

After you complete this task, take your Cash Receipts Journal page to your instructor for evaluation. If you completed the journal correctly, you may proceed to your next assignment. However, if the journal was not completed satisfactorily, you may be instructed to repeat this job.

ABC MARKET
CASH SALES REPORT

Date June 1, 19—— No. 201
Cash Sales: (attach register tape)

Groceries $ 205.60

Meat $ 175.22

Produce $ 105.30

Sales Tax $ 19.44

Total Sales $ 505.56

Cash Receipts for date $ 605.56

Less change Allowance $ 100.00

Total Receipts for date $ 505.56

Amount Over $ -0-

Amount Short $ -0-

Cashier Sally Wilson

Approved by Sara Taylor

ABC MARKET
CASH SALES REPORT

Date June 3, 19—— No. 203
Cash Sales: (attach register tape)

Groceries $ 167.83

Meat $ 209.16

Produce $ 184.12

Sales Tax $ 22.44

Total Sales $ 583.55

Cash Receipts for date $ 643.55

Less Change Allowance $ 60.00

Total Receipts for date $ 583.55

Amount Over $ -0-

Amount Short $ -0-

Cashier Sally Wilson

Approved by Sara Taylor

ABC MARKET
CASH SALES REPORT

Date June 2, 19—— No. 202
Cash Sales: (attach register tape)

Groceries $ 389.23

Meat $ 129.65

Produce $ 102.13

Sales Tax $ 24.84

Total Sales $ 645.85

Cash Receipts for date $ 720.85

Less Change Allowance $ 75.00

Total Receipts for date $ 645.85

Amount Over $ -0-

Amount Short $ -0-

Cashier Sally Wilson

Approved by Sara Taylor

ABC MARKET
CASH SALES REPORT

Date June 4, 19—— No. 204
Cash Sales: (attach register tape)

Groceries $ 275.50

Meat $ 346.29

Produce $ 128.56

Sales Tax $ 30.01

Total Sales $ 780.36

Cash Receipts for date $ 880.36

Less Change Allowance $ 100.00

Total Receipts for date $ 780.36

Amount Over $ -0-

Amount Short $ -0-

Cashier Sally Wilson

Approved by Sara Taylor

ABC MARKET
CASH SALES REPORT

Date June 5, 19-- No. 205
Cash Sales: (attach register tape)

Groceries $ 184.82

Meat $ 106.48

Produce $ 183.12

Sales Tax $ 18.98

Total Sales $ 493.40

Cash Receipts for date $ 543.40

Less Change Allowance $ 50.00

Total Receipts for date $ 493.40

Amount Over $ -0-

Amount Short $ -0-

Cashier Sally Wilson

Approved by Sara Taylor

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

Student's Copy

CASH RECEIPTS JOURNAL

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Date		Account Title	Doc. No.	Post. Ref.	General				Sales Credit						Sales Tax Credit		Acct. Rec. Credit		Cash Debit	
					Debit		Credit		Groceries		Meat		Produce							

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POSTING TO CASH RECORD BOOK FROM CASH PROOF FORMS

INSTRUCTOR'S MANUAL

Prepared by

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NOTES TO THE TEACHER

To prepare this packet for student use, duplicate and replace the Cash Receipts Journal for each student who uses the packet. A blank journal is included in the student manual for your use in duplicating. Blank cash sales report forms are included and may be duplicated and used to vary the student activities and the journal amounts.

Paste two no. 6 envelopes on the pages that are indicated in the Student Materials. Place the five cash sales reports in the top envelope on page 3. Place the blank cash receipts journal in the bottom envelope on page 3.

The teacher's key is located in this manual.

Teacher's Key

CASH RECEIPTS JOURNAL

Page 12

Date		Account Title	Doc. No.	Post. Ref.	General Debit		General Credit		Sales Credit Groceries		Sales Credit Meats		Sales Credit Produce		Sales Tax Credit		Acct. Rec. Credit		Cash Debit	
19--			CSR																	
June	1		201						205	60	175	22	105	30	19	44			505	56
			CSR																	
	2		202						389	23	129	65	102	13	24	84			645	85
			CSR																	
	3		203						167	83	209	16	184	12	22	44			583	55
			CSR																	
	4		204						275	50	346	29	128	56	30	01			780	36
			CSR																	
	5		205						184	82	106	48	183	12	18	98			493	40
		12																	13	

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ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____

ABC MARKET
CASH SALES REPORT

Date _____ No. _____
Cash Sales: (attach register tape)

Groceries $ _____

Meat $ _____

Produce $ _____

Sales Tax $ _____

Total Sales $ _____

Cash Receipts for date $ _____

Less Change Allowance $ _____

Total Receipts for date $ _____

Amount Over $ _____

Amount Short $ _____

Cashier _____

Approved by _____